G R S App F IX 4] **1946 - 47** File No 11 - 46

Previous References Serial Nos 162 163

Mul 144-41 (1172) (Mul)

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Two

Part B for Mayor

SUBJECT

Updating of the consolidated allowance attached to the pay of the Revenue Officer Mysore as Municipality

R15760 & 10 Mysore Municipal Council

Mysore City Municipal Council

States that it is not possible to bifurcate the allowance as

8/14
d

From the President, City Municipal Council
Tiyyar

No. C 136/45-46 dated 9-5-46

Recommends that the Consolidated allowance of Rs 60- per mensem, drawn by the Revenue Officer, Tiyyar City Municipality, may be split into Conveyance allowance of Rs 30- and duty allowance of Rs 30- p.m, as otherwise the deduction of income tax on the salary of the Revenue Officer has to be effected on the entire Consolidated allowance (including the Conveyance allowance of Rs 30- p.m)

1) Send with a draft letter calling for a copy of the representation of the Revenue Officer, referred to therein

[signature]
S/Clerk

The
5/6

The President, City Council Tiyyar
d 13722 d 8-6-46
Calls for the above information

[signature]

8117 9317
L

From the President City Mll el Mysore
C 682 dated 19-6-46

Furnishes the required information

3) In G.O No L 6029-31 / Mll 144-41-12 dated 13-1-42, dated 13-1-42, it was ordered that the Officers posted as Revenue Officers of the Mysore City Municipality, be permitted to draw a Consolidated allowance of Rs 60- p.M in addition to their pay

Flag 'L'

4) In this G.O it is not specifically stated as to what amount would represent the duty allowance and the Conveyance allowance of the Revenue Officer

5) The Auditor has stated that the Comptroller has given a ruling that the amount of the Consolidated allowance of Rs 60- p M drawn by the Revenue Officer has to be treated as part of the salary for purposes of deduction of income tax Accordingly the deduction

income tax is being effected on the entire salary of the Revenue Officer, instead of taking into account only the duty allowance

6) The president has requested sanction to the resolution dated 27-4-46 of the Municipal Council to split up the consolidated allowance of Rs 60- drawn by the Revenue Officer into a conveyance allowance of Rs 30/ and a duty allowance of Rs 30- p M

7) It is seen that income-tax was being deducted on Rs 60- alone, in the case of the previous Revenue Officer.

8) It is seen that prior to the issue of the G-o dated 13-1-46, 42, the Revenue Officers of the Tuticorin City Municipality, were drawing a duty allowance of Rs 50 and a conveyance allowance of Rs 30 - p M

9317
L 6883

9) The proposal contained in para 6 below, is for orders

(a) Please enquire as mentioned the matter in this respect in the circular 2

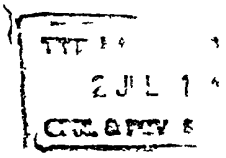
27/6

29/6/47

11) A draft letter is put up for approval

11/7/47

24/7



To the Municipal Commissioner

M-5-C 1214/6 dated 4-28-7-47

Calls for the above information

13) Sub is with a reminder for approval L 10917 - 5/2/47

12/8
1-2-(47)

From the Municipal Commissioner

A5-C 176, dated 18-2-47

Reports that the consolidated allowance (Duty allowance, plus Conveyance allowance) and the Local Duty allowance drawn by

6883 – 9317

by the Revenue officer of the Barcaloe city Municipality, are taken into account for purposes of levying income tax

(4) The president, Mysore city Municipal Council will be informed that the consolidated allowance drawn by the Revenue Officer may be taken into account for purposes of levying income tax, as in the case of the Revenue Officer, Barcaloe city Municipality

1/3/47

(5) Whether the amount of conveyance allowance drawn by the Revenue officers of Municipalities is to be treated as part of their salary for purposes of levying income tax

(6) The Revenue officer Barcaloe city Municipality is in receipt of a Conveyance allowance of Rs 25- and a duty allowance of Rs 25- p m

(7) A draft reply is submitted for approval

Revenue Secy

1/3/47

6883 Why should we complete the deducted on the conveyance allowance? Is it not desirable to split the allowances as proposed by the President of the city short only short?

7/8/47

19) Draw the issue of G.O. No. 6029-31/ML 144 41-12, dated 13-1-42, fixing the 2 [illegible] Consolidated allowance for the Revenue Officers of the Municipality at Rs 60-p-m. These officers were getting a duty allowance of Rs 30 + a conveyance allowance of Rs 30-p-m

20) The Comptroller will be consulted also in the matter

U.O. 220 dt. 10/3/47

7/347

21) The Comptroller to furnish amended rules in compliance to the suggestions of the Finance Department

7/8/47

U.O. 82

Comptroller's Office

File No 8119/6883/47 of 194

Serial No

U O No 401/B 11 dated 7-4-47

Returned with compliments

2) The circumstances under which the Duty Allowance of Rs 50/- and the Conveyance Allowance of Rs 30/- were merged into a Consolidated Allowance of Rs 60/- per mensem are not known to this office A Consolidated Allowance is always liable to Income Tax

Comptroller

CV

2) Reference is invited to paras 2 & 3 of the notes on the file bearing U.O. No 6029-31/Mil 144-41-12 dated 13-1-42 re the grant of a Consolidated allowance of Rs 60- p.m. to the Revenue Officer of the Mysore City Municipality

2) In this connection, the necessity for keeping the two allowances, as separate (vide A and Duty allowance) was clearly brought out. Vide paras 31 & 36 and 38 of the notes

2) It seems desirable to have these allowances quite separate, as recommended by the Municipal President

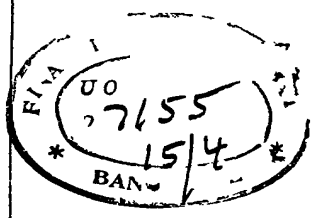
The Financial Debt will be consulted

Before para 16 of Sirkar Review) Letter

NOTE—Contn Sheet

Serial No

26) For favour of remarks
Rev Secy
w c) 14/4



27) It is seen that in the Bangalore city Municipality there is also consolidated allowance After the two allowances have been consolidated there is no question of bifurcating them It is even less admissible, when the professed intention is to avoid paying Income tax on a portion of it
Rev Secy wre) 15/4/47

28 If approved, the president Mysore city Municipal Council will be informed accordingly. — refer paras 18 & 26 supra

Rev Secy 26/4/47

24/4 The authority that ordered the consolidation of the two allowances is quite competent to order their bifurcation prior to the issue of G.O dated 13-1-42, the two allowances (duty and conveyance) were separate It is neither fair nor proper to deduct income tax on the conveyance allowance
The resolution of

General and Revenue Secretariat | File No | of 191

Serial No

the Addl Municipal Council, Mysore - to split the consolidated allowance of Rs 60/- drawn by the Revenue officer, into conveyance allowance of Rs 30/- and duty allowance of Rs 30/- may be approved

Chemistry for Edn Dept

29/4

I agree with the Fd Secy

29/4/47

29/4

Put up letter

Submitted with a draft letter

3/5

The proceedings 15761 dt 10-5-47 relates the Govt order

NOTE - Cotton Sheet

File No	of 194	General and Revenue Secretariat
		Serial No

WD 0-238—GPB—15 000—8-1-47

No L5 C 1[illegible]/45-46 Mc 11-46-162

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL
MYSORE

Date 9th May 1946

R Ramachandra Rao Bhombore Esq B A L L
President City Municipal Council
MYSORE BRANCH

To J B Allaradhya, Esq , M A ,
Secretary to Government,
Revenue Department, Bangalore

Sir,

Subject Splitting up of the consolidated allowance attached to the pay of the Revenue Officer

I have the honour to state that a duty allowance of Rs 50/- and a conveyance allowance of Rs 30/- had been attached to the post of the Revenue Officer of this Municipality till the year 1942 But in pursuance of G O No L 6029-31/Ml 104-41-12 dated 13-1-42 directing that Officers posted as Revenue Officers of the Mysore City Municipality be permitted to draw a consolidated allowance of Rs 60/- only per mensem, in addition to their pay, the aggregate allowance of Rs 80/- was reduced to Rs 60/- without any apportionment as to how much of it was to be duty allowance and how much as the conveyance allowance As a result of this, the deduction of income tax on the salary of the revenue Officer is being effected

on the entire consolidated allowance (which includes conveyance allowances) at present instead of taking into account only the duty allowance The representation of the Revenue Officer that the above deductions cause great hardship etc , was placed before the Municipal Council at their meeting dated 27-4-46, who have resolved that the consolidated allowance of Rs 60/- may be split up into a conveyance allowance of Rs 30/- and a duty allowance of Rs 30/- p m

In enclosing herewith a copy of the above resolution, I request you kindly to obtain sanction of Government thereto

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

BS

WD 05238—GPB—15 000—8-1-47

Office of the President,
City Municipal Council, Mysore
Dated the 30th April 1946.

Proceedings of the Ordinary General Meeting of the Municipal Council held on Saturday the 27th April 1946 at 4 P M. in the Municipal Office

PRESENT

1 R.Ramachandra Rao Bhombore, Esq., B A , President.
2 A.Krishnamurthy Rao, Esq , Vice President.
3 A N.Suryanarayana Rao, Esq ,
4 T.Narasimha Iyengar, Esq., B.A , B.L.,
5 Agaram Rangiah, Esq ,
6 K S Satyanarayana Rao, Esq ,
7 G.R.Rangaswamiah, Esq ,
8 M.V.Venkataramaniah, Esq.,
9 M.S.Nanjappa, Esq.,
10 H.Thammiah, Esq.,
11 G.Janardhan Naidu, Esq.,
12 T.Chandrasekharagowda, Esq.,
13 M.R.C.Basappa, Esq.,
14 E P Nanjappa, Esq.,
15 V.N.Basappa, Esq ,
16 P.C.Devaraj Urs, Esq ,
17 Gulam Ahamed Khan, Esq ,
18 T.S.Ali Khan, Esq ,
19 Mohammad Sait, Esq ,

ABSENT

1 P.Sitharamiah, Esq., B.A., B L.,
2 M.N.Jois, Esq , B A ,
3 B.Narayanaswamy, Esq., B.A., B L.,
4 Srimathi Kaveri Bai
5 T.Mariappa, Esq., B.A., LL.B,
6 U.L.Ramachandra Rao, Esq.,
7 Chowdiah, Esq ,
8 Patram Srinivasa Setty, Esq.
9 Dr A.V.Ranga Rao (with permision)
10 T.Venkataramaniah, Esq ,
11 K.Siddiah ~~with~~ Esq , (with ermission)
12 Mrs.W.H.Theobald (with permision)

Deferred Subject No 946 Managig Committee resolution No 195 dated 28-3-46 by circulation that the epresentation of the Revenue Officer not to deduct the incometax on te consolidated allowance and to fix the duty allowance and the conveance allowance separately and also another representation of his fo enhancing the C A be placed for discussion before the Council

The consolidated allowance of Rs 60/- may be split up into conveyance allowance of Rs 30 and duty allowance of Rs 30/- As regards his representation to raise the conslidated allowance to Rs 80/-, it may be placed before the budget council meeting

sd R Ramachandra Rao Bhombore,
President

"Copy"

PRESIDENT.

BS

L 13799 & 86 Cell

To

The President, City Municipal
Council, Mysore

Sanctioning of the consolidated allowance attached to the post of the Revenue Officer, Mysore City Municipality-Sir,

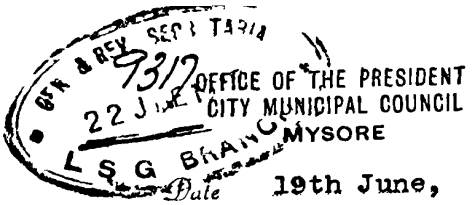
With reference to your letter No M-S- C- 156-45-46, dated 9-5-46, I am directed to request you to forward a copy of the representation of the Revenue Officer referred to therein, together with a copy of G-O- No

L 6029-31/Pol 104-41-2 dated 13-1-42

How the income tax deductions in respect of the previous Revenue Officers of the Mysore city Municipality were regulated may also be made clear

Yours truly
Sam
for Revenue

No M5 C 682-154/45-46
Encl 2



From

Date 19th June, 1946

R. Ramachandra Rao Bhombore Esq, B A
President City Municipal Council
MYSORE

To

J B Mallaradhya, Esq , M A ,
Secretary to Government,
Revenue Department,
Bangalore

Sir,

Subject Splitting up of the consolidated allowance attached to the pay of the Revenue Officer, Mysore City Municipality
--

With reference to your letter No L 13799 dated the 8th June 1946 on the above subject, I have the honour to enclose herewith a copy of the Representation of the Revenue Officer in this connection together with a copy of the Government Order No L 6029-31/M1 104-41-2 dated 13-1-42 as desired Copy of the audit objection is also enclosed for perusal

As regards the second point raised in your letter under reference, I beg to state that income-tax was being deducted on Rs 60/- alone in the case of the previous Revenue Officer

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

BS

Office of the Revenue Officer,
City Municipal Council, Mysore
Dated the 25th January, 1946

Submitted to the President

Ref Municipal Auditor's objection No 154/44-45 dated 12-1-46 regarding the deduction of income tax from the salary of Revenue Officer, Mysore

With reference to the audit objection referred to above, (vide copy enclosed) I beg to submit that the consolidated allowances paid to the Revenue Officer consists of both conveyance allowance and duty allowance This is in existance from a long time in this Municipality, but the G O is silent as to how much is towards conveyance allowance and how much towards duty allowance

The Revenue Officer in the Bangalore City Municipality gets a sum of Rs 50/- as his allowance of which Rs 25/- is conveyance allowance and Rs 25/- is D A In this connection it is submitted that the post of the Revenue Officer will be filled up by selecting an officer from the cadre of Amildars There is no distinction in the nature of grade and pay for an Amildar is in charge of a taluk he gets the conveyance allowance but in this Municipality no conveyance allowance is specifically given to the Revenue Officer But it is included in the consolidated allowances of Rs 60/- which has been reduced from Rs 80/- (ie , Rs 50/- D A and Rs 30/- C A) to Rs 60/- at present

For the purposes of income tax to be deducted in the salary Bill the full amount of Rs 60/- is being taken to account as duty allowance as per Auditor's objection memo though it includes C A and other allowances, with the result as per objection Income-tax has to be paid on the full amount of Rs 60/- instead of on a portion of the amount excluding C A As that works as an additional hardship in these hard days, not only in view of the cost of living but also in view of my emoluments specifically the allowance (50/- D.A. and Rs 30/- C A = Rs 80/-) has been reduced to Rs 60/- and treated as Consolidated allowances which is much less than the allowances which I used to get as Amildar

P T O

Under the circumstances I beg to submit that a reference may kindly be made to the Government for fixing the C A and to issue orders for not deducting the Income tax on the consolidated allowances, till final orders of Government in this respect are obtained

Sd/ S Murugendraswamy,

REVENUE OFFICER
C M C MYSORE

' C O P Y

R Memorandum
re Pres Clerk
Bbb
17 6 46

Audit Memo No 154/45-46

Re Deduction of income-tax from the salary of the Revenue Officer

Since the comptroller has given a ruling that the amount of consolidated allowance of Rs 60/- p m drawn by the Revenue Officer has to be treated as part of the salary for purposes of deduction of income-tax, the Revenue Officer is requested to deduct the incometax from the salary bills in future Further he is also requested to deduct the income-tax for the months of August, September, October, November and December 1945, from the salary bill for the current month

Sd B Nanjundiah,
Auditor, M M C , Mysore

Proceedings of the Government of His Highness the Maharaja of Mysore

---

Read -

Letter No L 4869 dated the 9th December 1941, from the Secretary to Government, Law Department, to the President, City Municipal Council, Mysore, posting Mr H C Jambukesvaraiah, Amildar as the Revenue Officer of the Mysore City Municipality and stating that separate orders will issue in regard to the allowances to be drawn by him as Revenue Officer

Order No L 6029-31/M1 144-41-12 dated the Bangalore 13th January 1942

In modification of the existing orders in regard to the allowances attached to the post of the Revenue Officer of the Mysore City Municipality, Government are pleased to direc t that, in future, officers posted as the Revenue Officers of the Mysore City Municipali be permitted to draw a consolidated allowance of Rs 60 per mensem, in addition to their pay

Sd G Ramachandra Rao,
For Secretary to Government, Law Dept

To the President, City Municipal Council, Mysore

"Copy"

BS

L1219 & 267 ctc

To

The Municipal Commissioner

Sir,

I am directed to state that it is reported that income tax is being deducted on the entire Consolidated allowance of Rs 60- p.m drawn by the Revenue Officer attached to the Improvement Trust Municipality

I am to enquire how the income tax deduction in respect of the Revenue Officer, Bangalore City Municipality is being regulated i.e whether he duly applies / Such for Tax Recovery

Bangalore City Municipality

No A5 C 176/46-47
Encl
FROM

MUNICIPAL OFFICES
Bangalore 18th Feb *1947*

SAFI DARASHAH Esq B A
MUNICIPAL COMMISSIONER
BANGALORE CITY

To

J B Nallaradhya, Esq , M A ,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

SIR

With reference to your letter No L 1219 dated 26-7-1946 and subsequent reminder No L 10917 dated 5-2-1947 regarding the deduction of Income Tax on the allowance drawn by the Revenue Officer, I have the honour to state that the consolidated allowance (Duty allowance plus Conveyance allowance) and the High Price allowance drawn by the Revenue Officer of this Municipality are taken into account for purposes of levying Income-tax

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

hsr/-

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Mysore

Subject - Sanctioning of the consolidated allowance attached to the post of the Revenue Officers Mysore city

Sir,

With reference to the correspondence ending with your letter No M-1-C 602/15-4 dated 19-6-46 on the above subject, I am directed to state that in the Bangalore city Municipality, the allowances drawn by the Revenue Officer are treated as consolidated allowance

As the two allowances drawn by the Revenue Officer. Mysore city Municipality have already been consolidated vide Govt order No L 6029-31/PUL 144-41-12 dated 13-1-1942, there is no question of sanctioning

Similarly Govt do not consider it necessary

WD 0436—GPB—10 000—17 10-33

to bifurcate the cables in question

~~from our Government~~

Copy per Trade Mark is even less advantageous than he proposed in his

2) The proposal does not therefore commend itself to the Govt

I have the
for

h 15761/d 10 s 47
Memo nil dl

Why we to the Controller
to report for information
with reference to his D.O. No
W.O. 401/Pol 11 dl 7-4-47

D.O.
for
Jr Revelley

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 1570 *Dated Bangalore,* 10th May 1947

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department.

To

The President,
City Municipal Council,
Mysore.

Subject - Splitting up of the consolidated allowance attached to the post of the Revenue Officer, Mysore City.

Sir,

In reference to the correspondence ending with your letter No. C3-3 C8/134/45-46 dated 19th June 1946 on the above subject, I am directed to state that in the Mysore Municipalities, the allowances drawn by the Revenue Officers are treated as consolidated allowance.

As the two allowance drawn by the Revenue Officer, Mysore City Municipality have already been consolidated similarly in G.O. No.L.6030-31/41.1 dated 13th January 1942 Government do not consider it necessary to bifurcate the allowance in question. The proposal cannot therefore be entertained.

I have the honour to be,
Sir,
Your most obedient servant,

Secretary to Government,
Revenue Department.

Sm